



2018-2019 SCHOOL FINANCIAL SERVICES UPDATE

Ralph Fortunato
WASBO Annual Conference
May 9 & 10, 2019

Office of Superintendent of Public Instruction
Chris Reykdal, State Superintendent



Vision:

All students prepared for post-secondary pathways, careers, and civic engagement.

Mission:

Transform K–12 education to a system that is centered on closing opportunity gaps and is characterized by high expectations for all students and educators. We achieve this by developing equity-based policies and supports that empower educators, families, and communities.

Values:

- Ensuring Equity
- Collaboration and Service
- Achieving Excellence through Continuous Improvement
- Focus on the Whole Child

FY 2018-19 F-196 Update

Ralph Fortunato
Supervisor,
School District/ESD Financial Reporting
360-725-6304
Email: ralph.fortunato@k12.wa.us



FY 2018-19 F-196 Update

Agenda:

- ✓ Review the F-196 Process
- ✓ New Items for 2018-19 F-196
- ✓ Indirect Rates
- ✓ Maintenance of Effort Testing
- ✓ F-196 changes for 2019-20 and Beyond

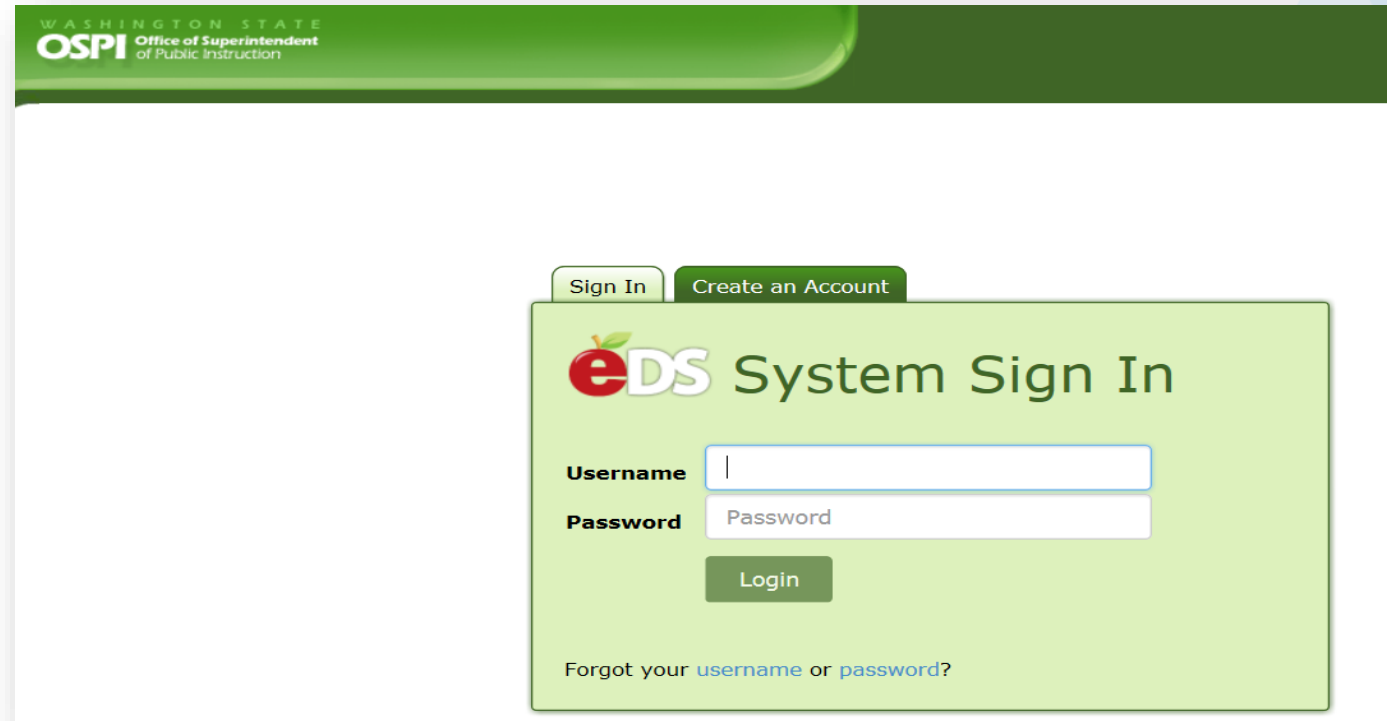


FY 2018-19 F-196 Update

The F-196 Process is completed in the EDS platform.

<https://eds.ospi.k12.wa.us>

If you have not accessed the EDS platform, contact your ESD for assistance.



WASHINGTON STATE
OSPI Office of Superintendent
of Public Instruction

Sign In Create an Account

eDS System Sign In

Username

Password

Login

Forgot your [username](#) or [password](#)?



FY 2018-19 F-196 Update

The SAFS applications have been developed to be viewed with Microsoft's Internet Explorer 9.0 or higher. Results may be unpredictable using other browsers.

To help ensure your browser refreshes the application pages correctly, set the browsing option as follows in Internet Explorer: go to Tools -> Internet Options -> General Tab -> Browsing History -> Settings. Under the "Check for newer versions of stored pages" heading, select 'Every time I visit the website.'



FY 2018-19 F-196 Update

Notice is hereby given to school districts and ESDs, in accordance with WAC 392-117-035, that failure to adhere to the due dates could result in a **delay of apportionment payments.** The final date for filing or forwarding will be considered as having been met if the postmark or other evidence indicates shipment prior to the due date or the next workday if the due date falls on a weekend.

Final Action Date	By	Action
October 25	S.D.	Final date for submission of completed F-196 data from the school district to the local ESD. The data will be submitted electronically and/or on an F-196 manual form. Districts not able to submit by the October 25 due date may request a waiver by email or written notice to the ESD.
November 1	ESD	Final date for the ESD to review and forward the certification page back to the school district for signature.
November 8	S.D.	The signed certification page is due from the school district to the ESD.
November 15	ESD	Final date the signed certification page by the ESD is due at OSPI, School Financial Services.



FY 2018-19 F-196 Update

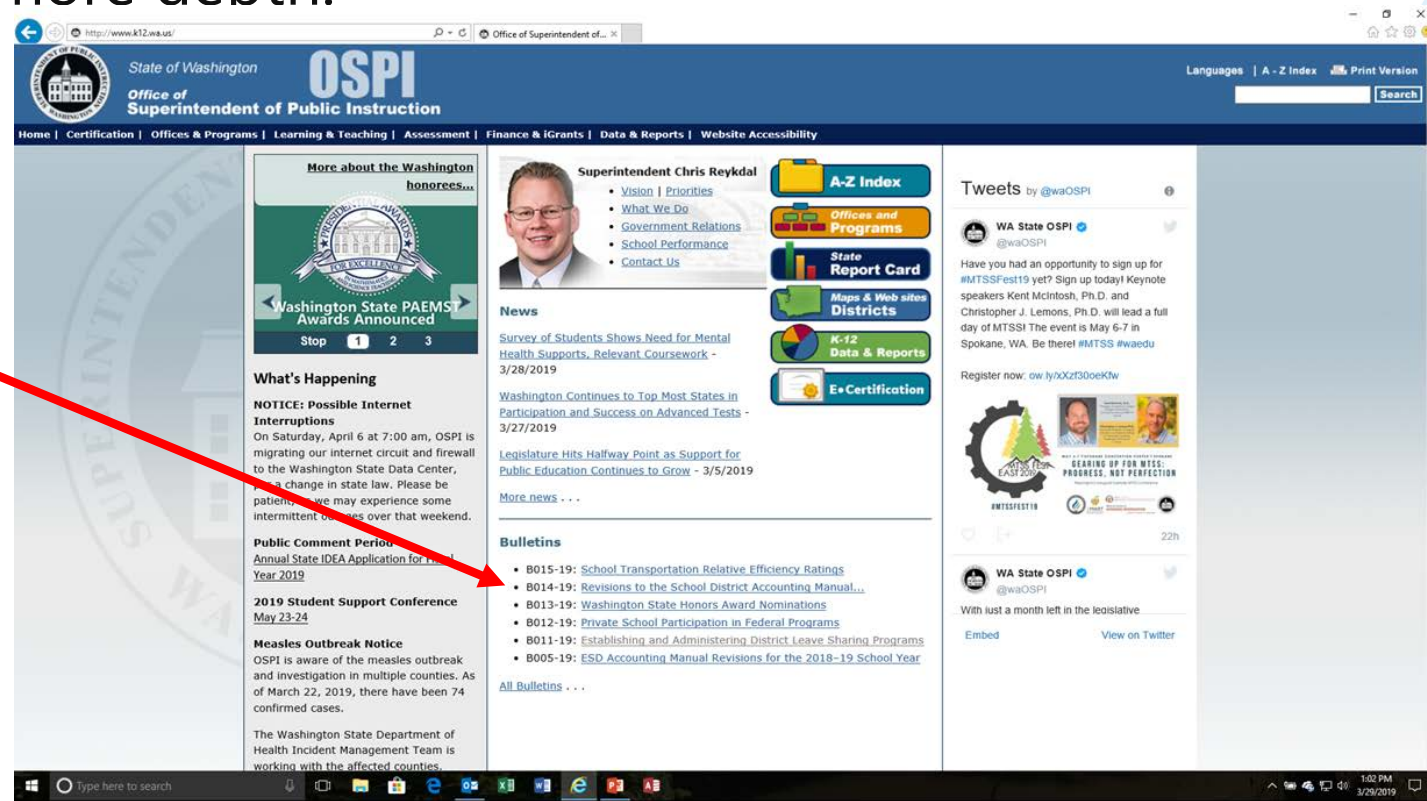
Please make a note of these dates; it is not too early to start gathering the needed data and balancing system items for year-end closing. Starting now on this process will make meeting the listed deadline dates easier for you.



FY 2018-19 F-196 Update

The School District Accounting Manual Bulletin and any Addendums describe changes in more depth.

www.k12.wa.us



FY 2018-19 F-196 Update

Local Sub-Fund

- ✓ Law requires that districts establish a local fund sub-fund
- ✓ 2018-19 F-196 will not incorporate the local sub-fund in financial reports
- ✓ OSPI will not collect data in the F-196 and SAO will audit the implementation of the Local Sub-Fund
- ✓ Use 2018-19 as a practice year

Federal Stimulus removed (revenues and expenditures)

Activity 34-State Funded Professional Learning Day



FY 2018-19 F-196 Update

NCES Expenditure Codes

- ✓ Reporting in the F-196 will start in 2019-20
- ✓ Familiarize yourself with the codes
- ✓ Chart of Accounts or Cross Walk
- ✓ Use 2018-19 as a practice year



FY 2018-19 F-196 Update

Go to the
OSPI
Website

<http://www.k12.wa.us>

Finance &
iGrants

The screenshot shows the OSPI website homepage. The top navigation bar includes links for Home, Certification, Offices & Programs, Learning & Teaching, Assessment, Finance & iGrants, Data & Reports, and Website Accessibility. A red arrow points from the 'Finance & iGrants' text on the left to the 'Finance & iGrants' link in the navigation bar. The main content area features a 'What's Happening' section with a link to '2018 Common School Manual Download or Order' and a 'News' section with a link to 'U.S. Department of Education Approves Washington's Federal Education Plan - 1/16/18'. The right sidebar contains a 'Tweets by @waOSPI' section and a 'Quick Links' section. The footer contains contact information for the Old Capitol Building in Olympia, WA.



FY 2018-19 F-196 Update



The screenshot shows the OSPI website header with the logo, 'State of Washington', and 'Office of Superintendent of Public Instruction'. Navigation links include Home, Certification, Offices & Programs, Learning & Teaching, Assessment, Finance & iGrants, Data & Reports, and Website Accessibility. A search bar is present. The main content area is titled 'Finance & iGrants' and features a 'Quick Links' section with the following items:

- [School Apportionment and Financial Services](#)
- [School Facilities](#)
- [School Financing Elections](#)
- [iGrants](#)
- [Agency Financial Services](#)
- [ESSB 5940 Public School Employees' Insurance Benefits](#)
- [School District Records Retention Schedule](#)

The page is dated 'Updated 3/2/2017'.



FY 2018-19 F-196 Update

Instructions

Text Alerts

Tools/Forms

The EDS Apps

The screenshot shows the OSPI website interface. The header includes the OSPI logo and the text "State of Washington Office of Superintendent of Public Instruction". The main content area is titled "School Apportionment & Financial Services" and features a list of updates with dates. A sidebar on the left contains various navigation links. Red arrows point from the text labels on the left to specific items in the sidebar and the main content area.

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Office of Superintendent of Public Instruction

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School Apportionment & Financial Services

- Sign up for SAFS email/text alerts
- March 2018-2019 Apportionment Reports (Posted March 22, 2019)
- LAP High Poverty Allocation by School for March 2019 (Posted April 1, 2019)
- 2018-19 K-3 Class Size Compliance Calculator as of January (Updated February 28, 2019)
- All Apportionment Attachments (Updated April 1, 2019)
- 2019-20 Budget Preparations (Updated April 2, 2019)
- Request for Payment of 2018-19 College in the High School (CHS) Subsidies Form (Updated March 19, 2019)
- Levy Expenditure Analysis: School Year 2014-15 | School Year 2015-16 (Updated October 12, 2017)
- National Board Bonus - Schools Eligible for Challenging School Bonus for 2018-19 (Updated July 25, 2018)
- 2017-18 School Financial Health Indicators Model (Updated April 2, 2019)

Office of Superintendent of Public Instruction
School Apportionment & Financial Services
Old Capitol Building, PO Box 47200
Olympia, WA 98504-7200
Phone: (360) 725-6300
FAX: (360) 664-3683
TDD: (360) 664-3631
Directions to the OSPI

OSPI
Old Capitol Building, P.O. Box 47200, Olympia, WA 98504-7200
(360) 725-6000 TTY (360) 664-3631 webmaster@k12.wa.us



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- ▶ 2017-2018
- ▶ 2016-2017
- ▶ 2015-2016
- ▶ 2014-2015
- ▶ 2013-2014

- April 2018-2019 Apportionment Report
- 2019 Federal Forest Distribution
- 2019 Federal Forest Interest Distribution (Posted April 18, 2019)
- LAP High Poverty Allocation by School for April 2019 (Posted April 24, 2019)
- 2018-19 K-3 Class Size Compliance Calculator as of January (Updated February 28, 2019)
- All Apportionment Attachments (Updated April 24, 2019)
- 2019-20 Budget Preparations (Updated April 18, 2019)
- Request for Payment of 2018-19 College in the High School (CHS) Subsidies Form (Updated April 19, 2019)
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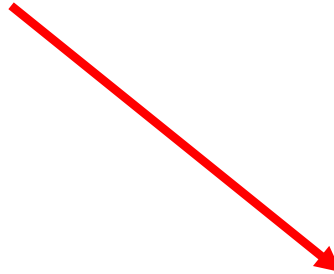
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<http://www.k12.wa.us/safs/INS/ACC/1920/am.asp>



FY 2018-19 F-196 Update

Tools/Forms



The screenshot shows the OSPI website interface. The header includes the State of Washington logo and the text 'OSPI Office of Superintendent of Public Instruction'. The left sidebar contains a navigation menu with 'Tools/Forms' highlighted. The main content area is titled 'School Apportionment & Financial Services' and 'Tools and Forms'. It lists several resources with brief descriptions and contact information:

- Fund Balance Reporting Tool (Excel)** (Updated March 19, 2019) This spreadsheet can be used by districts to properly categorize their ending fund balances in accordance with GASB Statement 54 for the 2017-2018 school year. For more information or assistance, please contact Paul Stone, (360) 725-6303, or paul.stone@k12.wa.us.
- LEA MOE Calculator Instructions (PDF) | LEA MOE Calculator (Excel)** (Posted 2/5/2019)
- 2017-18 F-196 Pension Reporting Tool** (Updated November 6, 2018) Data from this tool should be entered into the schedule of long term liabilities in the F-196 submission. If you have questions on this tool or other aspects of GASB 68, please call Paul Stone at 360-725-6303.
- Shared Leave Costs Model (Excel)** (Updated November 26, 2012)
- 2017-18 Recovery and Carryover Spreadsheet (Using allocations as of August)** (Excel) (Updated September 25, 2018) This spreadsheet is to assist in calculating potential recovery of 2017-18 state revenues. For more information or assistance, please contact Melissa Jarmon 360-725-6307, or melissa.jarmon@k12.wa.us
- Federal Excess Cost Verification Form for the 2017-18 School Year (Excel)** The Federal Excess Cost Verification Form may assist districts in verifying compliance with Federal Excess Cost requirements outlined in 20 U.S.C. 1413 (a), regarding the use of funds provided under Part B of the IDEA. This document, or a district created form meeting the requirements of Appendix A, should be retained by the district as demonstration of compliance for audit purposes. For further assistance please contact Paul Stone, (360) 725-6303 or paul.stone@k12.wa.us.
- Federal Cross Cutting Maintenance of Effort Template** (Posted 1/25/2019) The Federal Cross Cutting maintenance of effort template is used to determine if a district is maintaining effort from prior (2017-18) to current year (2018-19). This template is helpful in determining MOE compliance. Instructions for using the template are included in the workbook. For further assistance please contact Ralph Fortunato, (360) 725-6304 or ralph.fortunato@k12.wa.us.
- Transportation To-From Short Method Template** (Updated 10/01/2018) This method is intended to calculate an amount of non-state-funded transportation costs to move out of Program 99, using the debit/credit transfer process. Class 1 (over 2000 FTE) may NOT use this method. Contracting districts, districts who direct-charge other programs, and districts who calculate and allocate non-state-funded costs monthly would not use this form. For further assistance contact Paul Stone, (360) 725-6303 or paul.stone@k12.wa.us.
- Transportation To-From Long Method Template** (Updated 10/01/2018) This two step method is intended to calculate an amount of non-state-funded transportation costs to move out of Program 99, using the debit/credit transfer process. All non-state-funded costs must be calculated and moved by year-end, when the remaining balance in Program 99 will represent state-funded (to-from) costs. This updated form allows districts to project to/from costs for the upcoming year based on inflation rates. For further assistance contact Paul Stone, (360) 725-6303 or paul.stone@k12.wa.us.



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School Apportionment & Financial Services

Administrative Budgeting and Financial Reporting Handbook
FY 2018-19

- Chapter I: F-195 SCHOOL DISTRICT BUDGETING (PDF) - 76 pages (Posted 05/19/14)
- Chapter II: BUDGET PREPARATION
 - Budget Preparation-Introduction (PDF)
 - Revenue Account Summary (PDF)
 - Form F-203 Estimates for State Revenues
 - F-203 Screen Shots SY 2015-16 (Posted September 3, 2015)
 - F-203 Data Dictionary (Excel) (Posted May 18, 2018)
 - F-203 Edits Page (PDF) (Posted September 3, 2015)
 - State Apportionment Payment Information (Posted May 18, 2018)
 - Indirect Cost Limits and Recoveries (Excel) Posted March 26, 2018
 - Salary Information
 - Employee Health and Benefit Rates
 - School Finance Resource People by Subject (Posted October 15, 2018)
 - Excess Cost Accounting for Special Education
 - K-4 & K-12 Staff Ratio Funding
 - Report 1159
 - Form 1158
 - Form 1160
- Chapter III: F-200 SCHOOL DISTRICT BUDGET EXTENSION
- Chapter IV: F-198 SCHOOL DISTRICT BUDGET STATUS REPORT
- Chapter V: F-197 CASH FILE REPORT (December 28, 2015)
- Chapter VI: F-196 ANNUAL YEAR-END FINANCIAL STATEMENTS
 - Chapter VI Annual Financial Report (Posted August 24, 2018)
 - 2017-18 F-196 Item Dictionary (Posted August 24, 2018)
 - Notes to the Financial Statements: Cash Basis (Word) | (Posted October 16, 2018)
 - Notes to the Financial Statements: F-196 (Word) | (Posted October 16, 2018)
 - Notes to the Financial Statements: GAAP (Word) | (Posted October 16, 2018)
 - Pension Note F-196 Cash Basis 2017-18 (Word) | (Posted November 07, 2018)



FY 2018-19 F-196 Update

There are no changes to the Certification Page. Districts are required to hand enter the number of days school was operated.

- Districts that have a waiver from **Washington State Board of Education** will enter the number of days school was operated. Include a copy of the waiver letter with the signed Certification Page. **These waiver days are not the ones granted by OSPI due to inclement weather.**
- If your district exceeds their budget appropriation, a letter of explanation needs to be sent with your Certification Page. This letter must be an original, on district letterhead, and signed by the Superintendent or authorized official.



FY 2018-19 F-196 Update

- ✓ Verify that the Ending Total Fund Balance on the Certification Page is the same as the Total Fund Balance on the Balance Sheet and the Ending Total Fund Balance on the Statement of Revenues, Expenditures, and Changes in Fund Balance.
- ✓ Review your revenues and expenditures compared to the entries on the Resource to Program Expenditure Report.
- ✓ Verify that state, federal and other revenues are properly recorded.



FY 2018-19 F-196 Update

- ✓ Within the F-196 system, your beginning fund balance in any year **MUST** match the ending fund balance for the prior year.
- ✓ If you made a change to last year's F-196 that resulted in a change to fund balance, you **MUST** enter it as a prior year manual revision or a prior period correction or restatement



FY 2018-19 F-196 Update

There are no changes to the manually entered distorting items such as election expenses, flow-through grants, alterations/renovations, and fines/penalties. This data is used in the Federal Restricted and Unrestricted Indirect Rate.

- ✓ Distorting items must be ***significant expenditures*** that distort normal annual expenditures.
- ✓ Districts will define what is a significant expenditure
 - ❖ Flow through grants could be an item
 - ❖ Election expenses



FY 2018-19 F-196 Update

There are no changes to the manually entered Indirect Expenditures. The district should enter audit costs, legal costs, public relations expenditures, termination leave for federally supported staff, information system expenditures, pupil management and safety costs, and space and occupancy costs, if a cost plan has been established

- ✓ Remember that legal costs are very restrictive. Only enter costs associated with the interpretation of laws, regulations, or board policy.

Also remember that student record costs **cannot** be entered for information systems. Only enter costs associated with fiscal systems (i.e., WSIPC fees, districtwide IT support).



FY 2018-19 F-196 Information

There is help for determining what goes into the Indirect Rates. Information regarding Restricted and Unrestricted Indirect Rates can be found on the OSPI website at:

Indirect Cost Rates–Federal Indirect Rate Frequently Asked Questions
[link to Indirect Rate page on SAFS website](#)

Chapter 10 of the Accounting Manual – Grant Management
[2018-19 Accounting Manual](#)

Part 200—The Uniform Administrative Requirements, Cost Principles
and Audit Requirements for Federal Awards
[Link to 2CFR Part 200](#)



FY 2018-19 F-196 Information

The 5 year
Restricted
Indirect
Cost Rates
and
FAQ's
are updated
and posted.

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School Apportionment & Financial Services

School District Indirects (Federal & State)

Questions regarding school district indirect rates should be directed to **Ralph Fortunato**, Supervisor of Financial Reporting (360) 725-6304.

- **5 Year Restricted Indirect Cost Rates** (Excel) (Updated 1/25/19) This report displays the Federal Restricted Indirect Rate by district for five years.
- **FY 2019-20 Federal Restricted and Unrestricted Rates and State Recovery Rates (from the FY 2017-18 F-196)** (Excel) (Posted 1/25/19) This report displays the Federal and State indirect rates, calculated on the 2017-18 F-196, which each district may use in FY 2019-20.
- **FY 2018-19 Federal Restricted and Unrestricted Rates and State Recovery Rates (from the FY 2016-17 F-196)** (Excel) (Posted 3/26/18) This report displays the Federal and State indirect rates, calculated on the 2016-17 F-196, which each district may use in FY 2018-19.
- **FY 2017-18 Federal Restricted and Unrestricted Rates and State Recovery Rates (from the FY 2015-16 F-196)** (Excel) (Updated 8/30/17) This report displays the Federal and State indirect rates, calculated on the 2015-16 F-196, which each district may use in FY 2017-18.
- **FY 2016-17 Federal Restricted and Unrestricted Rates and State Recovery Rates (from the FY 2014-15 F-196)** (Excel) (Updated 8/30/17) This report displays the Federal and State indirect rates, calculated on the 2014-15 F-196, which each district may use in FY 2016-17.
- **Federal Indirect Agreement #2017-224** (pdf) This is the 2018 Federal Indirect Agreement between the Department of Education (DOE) and OSPI. This agreement runs through the five-year period ending August 31, 2021.
- **Federal Indirect Rate Frequently Asked Questions** (pdf)
Updated: April 2015

For Financial information, please contact the following:

SD/ESD Accounting Manuals, GAAP, ASB Rules and Regulations : **Paul Stone** (360)725-6303
F-195/F-200/F-198/F-197, Budget Forms : **Mike Dooley** (360)725-6305
F-196, SD/ESD Annual Financial Statements : **Ralph Fortunato** (360)725-6304
Apportionment Advances/Redirections : **Mike Dooley** (360)725-6305

Web content in PDF format requires the **Free Adobe PDF Reader**
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Old Capitol Building, P.O. Box 47200, Olympia, WA 98504-7200
(360) 725-6000 TTY (360) 664-3631 webmaster@k12.wa.us

http://www.k12.wa.us/safs/FinancialResources.asp

http://www.k12.wa.us/safs/INS/2242/2242.asp

Type here to search

12:44 PM
4/4/2019



FY 2018-19 F-196 Information

Districts that receive Medicaid reimbursement should use Revenue code 6321 because the Medicaid reimbursement is coming from DSHS, not OSPI.

Districts that receive Transportation Vehicle Fund revenue for the acquisition of student vehicle transportation should use revenue code 4499.



FY 2018-19 F-196 Information

- The F-196 contains a preliminary Maintenance of Effort (MOE) test for Special Education.
- IDEA permits LEAs to meet the compliance standard using any of four methods by calculating:
 - ✓ State and Local, in aggregate
 - ✓ State and Local, per pupil
 - ✓ Local, in aggregate
 - ✓ Local, per pupil
- Please Note: Passing the preliminary F-196 tests does not necessarily mean that an LEA has passed MOE for the current year.



FY 2018-19 F-196 Information

- The MOE test in the F-196 is not updated.
 - It compares current year expenditures with the immediate prior year expenditures.
 - OSPI is evaluating whether the F-196 MOE test can be redesigned.
- A new testing methodology was implemented.
 - The subsequent years test; 34 CFR 300.203.
 - The new requirements test current year with the last year in which the LEA passed using the same methodology.
- Final tests for compliance are performed at OSPI following submission of the LEA's F-196.
 - LEAs are notified by OSPI; should there be a potential maintenance of effort failure.



FY 2018-19 F-196 Information

If your district requires that an F-196 revision be made, please contact Ralph Fortunato via email at: ralph.fortunato@k12.wa.us to request an MS Word document. Upon receipt of your email, I will send the district's F-196 and instructions for making revisions. Don't forget to cc your ESD when making a revision request.



FY 2019-20 and Beyond

Chart of Account and F-196 Changes



FY 2019-20 and Beyond

State and Federal Reporting Requirements

EHB 2242: Legislature Changes Accounting Rules
Sec. 402, Sec. 501, Sec. 601, & Sec. 602

School-Level Reporting: ESEA 1111(h)

Per-pupil expenditures disaggregated by funding source

National Center for Education Statistics (NCES)

School District Finance Survey (F33)

NCES: School-level Financial Survey (SLFS)



FY 2019-20 and Beyond

Information on
EHB 2242
Can be found on
SAFS
webpage

Info on NCES
Codes
and Local sub-
fund

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EHB 2242 Accounting Changes

The following documents represent work papers produced by OSPI with consult from the School District Accounting Advisory Committee (SDAAC). If you have questions, please contact us at chartofaccounts@k12.wa.us.

F-196 Customer Readiness Agreement: Please download, sign, and return the agreement by **May 1, 2019**.

Federal Definition of a School: This directory data tip sheet contains the definitions OSPI uses to create a new school code in the directory, which is used in school level financial reporting (F196).

Approved Instructional Locations: This link takes you to a page that contains the most updated version of approved instructional building codes. We encourage you to check back at the beginning of every school year to ensure accuracy.

Approved Non-Instructional Locations: *Work in progress.*

The new **F-196 File Import Specifications** document is ready. For questions during implementation, please direct your emails to chartofaccounts@k12.wa.us.

School-Level Cost Allocation Plan: This Word document provides a general description of the methodology used by OSPI to produce the School-Level cost reports on the OSPI Report Card website to meet ESSA Per-pupil expenditures reporting requirements.

F-196 Expenditures by Location: This worksheet depicts a new subsidiary F-196 product. *Expenditures by Locations* will follow the subsidiary schedules "Expenditures by Program", "Expenditures by Activities", and "Expenditures by Object Codes".

F-196 NCES Expenditure Report: This worksheet depicts a new subsidiary F-196 product. The *NCES Expenditure Report* will follow the subsidiary schedules "Expenditures by Program", "Expenditures by Activities", and "Expenditures by Object Codes".

F-196 Sub-Fund Report: This worksheet depicts a new subsidiary F-196 product. The *Sub-Fund Report* is modelled after the Statement of Revenues, Expenditures, and Change in Fund Balance.

Valid AA-NCES Combinations: This document lists valid Activity - NCES combinations.

Valid PP-AA-O-NCES Combinations: This spreadsheet expands the valid Activity - NCES combinations to all Programs.

Valid Resources to Sub-Fund: Resources (Revenue Codes) aligned to Sub-Funds.

OSPI and SAO joint statement on Accounting and Auditing Requirements for School Year 2018-19



FY 2019-20 and Beyond

Account Code Dimensions for 2019–20 F-196 Reporting.

- Sub-Funds for revenue and expenditure segregation
- NCES Codes for detailed expenditure reporting
- Expenditures reported by building locations

Fund + Sub-Fund	GL Code	Program	Revenue	Activity	Object + NCES Code	Location
1+1	530	2		2	1+3	+4
1+1	960	2	2			



FY 2019-20 and Beyond

General Fund Activity, by Sub-Fund (New)

Revenues will be mapped to correct Sub-fund

Description	Rev#	Amount
Gifts and Donations	2500	0.00
Fines and Damages	2600	0.00
Rentals and Leases	2700	0.00
Insurance Recoveries	2800	0.00
Local Support Nontax, Unassigned	2900	0.00
E-rate	2910	0.00
Total Local Support Nontax	2000	0.00
STATE GENERAL PURPOSE		
Description		
Rev#		
Amount		
Apportionment	3100	0.00
Special Education - General Apportionment	3121	0.00
Local Effort Assistance	3300	0.00
State Forests	3600	0.00
Other State General Purpose, Unassigned	3900	0.00
Total State, General Purpose	3000	0.00
STATE SPECIAL PURPOSE		
Description		
Rev#		
Amount		
Special Purpose, Unassigned	4100	0.00
Special Education	4121	0.00
Special Education - Infants and Toddlers - State	4122	0.00
State Institutions, Special Education	4126	0.00
Learning Assistance	4155	0.00
State Institutions, Centers and Homes, Delinquent	4156	0.00
Special and Pilot Programs	4158	0.00



FY 2019-20 and Beyond

General Fund Activity, by Sub-Fund (New)

Resource to Sub-Fund Account Mapping				
Revenue account codes linked to appropriate Sub-Funds of the General Fund. XXX = CLOSED TO SUB-FUND				
Account	Title	General Fund	General Fund	Notes
		GF 10	GL 11	
1000	Local Taxes (GL 960)			
1100	Local Property Tax	xxx		
1300	Sale of Tax Title Property	xxx		
1400	Local in Lieu of Taxes		xxx	Reduction of BEA
1500	Timber Excise Tax	xxx		
1600	County-Administered Forests	xxx		
1900	Other Local Taxes	xxx		
2000	Local Support Non-Tax (GL 960)			
2100	Tuition and Fees—Unassigned	xxx		
2122	Special Education—Infants and Toddlers—Tuition and Fees	xxx		
2131	Secondary Vocational Education—Tuition and Fees	xxx		



FY 2019-20 and Beyond

General Fund Activity, by Sub-Fund (New)

General Fund activity, as depicted in the Statement of Revenues, Expenditures and Change in Fund Balance, is split to display sub-fund activity.

For the Year Ended August 31, 2020

Page Numbers

		General Sub-Fund <u>10</u>	General Sub-Fund <u>11</u>	TOTAL General Fund
REVENUES:	Sub Funds			
	Local (Rev. 1XXX + 2XXX)	\$	\$	C/S 800
	State (Rev. 3XXX + 4XXX)			C/S 801
	Federal (Rev. 5XXX + 6XXX)			C/S 802
	Other (Rev 7XXX + 8XXX)			C/S 803
TOTAL REVENUES		\$	\$	C/S 804



FY 2019-20 and Beyond

General Fund Activity, by Sub-Fund (New)

Sub Fund	<u>10</u>	<u>11</u>	<u>General Fund</u>
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction (01XXX-01XX9)	\$	\$	C/S 805
Special Education (2XXXX-2XXX9)			C/S 806
Vocational Education (3XXXX-3XXX9)			C/S 807
Skills Center (4XXXX-4XXX9)			C/S 808
Compensatory Programs (5&6XXXX-5&6XXX9)			C/S 809
Other Instructional Programs (7XXXX-7XXX9)			C/S 810
Community Services (8XXXX-8XXX9)			C/S 811
Support Services (9XXXX-9XXX9- Activities 83, 84, 85)			C/S 812
Capital Outlay (Total Object 9)			C/S 509
Debt Service—Principal			C/S 876
Debt Service—Interest and Other Charges			C/S 812
TOTAL EXPENDITURES	\$	\$	C/S 532
REVENUES OVER (UNDER) EXPENDITURES:	\$	\$	C/S 817



FY 2019-20 and Beyond

General Fund Activity, by Sub-Fund (New)

	General Fund 10	General Fund 11	General Fund
REPORT F196			
E.S.D. 121			
COUNTY: 17 King			
Seattle School District #1 No. 001			
Statement of Revenues, Expenditures, and Changes in Fund Balance - General Fund, By Sub-Fund			
For the Year Ended August 31, 2018			
			RUN DATE: 4/22/2019
			RUN TIME: 9:15:00 AM
REVENUES:			
Local	0.00	0.00	0.00
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	0.00	0.00	0.00
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	0.00	0.00	0.00
Special Education	0.00	0.00	0.00
Vocational Education	0.00	0.00	0.00
Skills Center	0.00	0.00	0.00
Compensatory Programs	0.00	0.00	0.00
Other Instructional Programs	0.00	0.00	0.00
Community Services	0.00	0.00	0.00
Support Services	0.00	0.00	0.00
CAPITAL OUTLAY:			
Other	0.00	0.00	0.00
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00
REVENUES OVER (UNDER) EXPENDITURES:	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00



FY 2019-20 and Beyond

Statement of Revenues, Expenditures and Fund Balance *does not*

Report F-196
E.S.D. ###
County: ##

XXXXX School District No. XXX
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended August 31, XXXX

Run: date time

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local (Rev. 1XXX + 2XXX)	C/S 800	C/S 962	C/S 800	C/S 800	C/S 800	XXXX	C/NS
State (Rev. 3XXX + 4XXX)	C/S 801	XXXX	C/S 801	C/S 801	C/S 801	XXXX	C/NS
Federal (Rev. 5XXX + 6XXX less federal stimulus)	C/S 802	XXXX	C/S 802	C/S 802	C/S 802	XXXX	C/NS
Federal Stimulus (6111 + 6112 + 6113 + 6114 + 6118 + 6119 + 6211 + 6212 + 6213 + 6214 + 6218 + 6219 + 6311 + 6312 + 6313 + 6314 + 6318 + 6319)	C/S 879	XXXX	XXXX	XXXX	XXXX	XXXX	C/NS
Other (Rev. 7XXX + 8XXX)	C/S 803	XXXX	XXXX	C/S 803	C/S 803	C/S 962	C/NS
TOTAL REVENUES	C/S 804	C/S 962	C/S 804	C/S 804	C/S 804	C/S 962	C/NS
EXPENDITURES:							
CURRENT: (excluding Object 9)							
Regular Instruction (01XXX-03XX9)	C/S 805	XXXX	XXXX	XXXX	XXXX	XXXX	C/NS
Federal Stimulus (1XXX-1XXX9)	C/S 880	XXXX	XXXX	XXXX	XXXX	XXXX	C/NS
Special Education (2XXXX-2XXX9)	C/S 806	XXXX	XXXX	XXXX	XXXX	XXXX	C/NS
Vocational Education (3XXXX-3XXX9)	C/S 807	XXXX	XXXX	XXXX	XXXX	XXXX	C/NS
Skills Center (4XXXX-4XXX9)	C/S 808	XXXX	XXXX	XXXX	XXXX	XXXX	C/NS
Compensatory Programs (5&6XXXX-5&6XXX9)	C/S 809	XXXX	XXXX	XXXX	XXXX	XXXX	C/NS
Other Instructional Programs (7XXXX-7XXX9)	C/S 810	XXXX	XXXX	XXXX	XXXX	XXXX	C/NS
Community Services (8XXXX-8XXX9)	C/S 811	XXXX	XXXX	XXXX	XXXX	XXXX	C/NS
Support Services (9XXXX-9XXX9-Activities 83, 84, 85)	C/S 812	XXXX	XXXX	XXXX	XXXX	XXXX	C/NS
Student Activities/Other	XXXX	C/S 532	XXXX	XXXX	XXXX	C/S 532	C/NS
CAPITAL OUTLAY:							
Sites	XXXX	XXXX	XXXX	011	XXXX	XXXX	C/NS
Building	XXXX	XXXX	XXXX	021	XXXX	XXXX	C/NS
Equipment	XXXX	XXXX	XXXX	031	XXXX	XXXX	C/NS
Instructional Technology	XXXX	XXXX	XXXX	035	XXXX	XXXX	C/NS
Energy	XXXX	XXXX	XXXX	041	XXXX	XXXX	C/NS



FY 2019-20 and Beyond

Program Expenditure Matrix *does not change*

PROGRAM 01											
OBJECT OF EXPENDITURE MATRIX											
ACTIVITY	Total	0	-1	-2	-3	-4	-5	-7	-8	-9	
21Supervision											
22Learning Resources											
23Principal's Office											
24Guidance and Counseling											
25Pupil Management and Safety											
26Health/Related Services											
27Teaching											
28Extracurricular											
29Payments to School Districts											
31Instructional Professional Development											
32Instructional Technology											
33Curriculum											
34Professional Learning--State											
TOTALS											



FY 2019-20 and Beyond

Reporting Expenditures in the EDS Platform for the F-196 *is Different*

PROGRAM 01,		by Sub-Fund,										by Location			
-----ACTIVITY CODES-----															
NCES OBJECT CODES		Total	21	22	23	24	25	26	27	28	29	31	32	33	34
0000	Debit Transfers														
1000	Credit Transfers														
Certificated Salaries															
2110	Salaries of Regular Employee														
2120	Sal Temp EE & Subs														
2130	Non contracted Sal														
2140	Sabbatical Leave														
2150	Splemntl Contracts														
2160	Other Salaries														
2170	Other Salaries NBCT														
Total	Certificated Salaries														
Classified Salaries															
3110	Salaries of Regular Employee														
3120	Sal Temp EE & Subs														



FY 2019-20 and Beyond

Reporting Expenditures in the EDS Platform for the F-196 *is Different*

Input Data (F-196)

Seattle Public Schools (17001)

Seattle Public Schools (Annual Financial Statement)

To view financial data, select the page then click "Go".

Page

Program

Sub Fund

Location

Excel Export



Program Matrices by Sub-Fund and by Location

01 - Basic Education, General Fund - Sub Fund 10, 1002 - Non Instructional Location

	Program Total	21 - Supv Inst	22 - Lrn Resrc	23 - Princ Off	24 - Guid/Coun	25 - Pupil M/S	26 - Health	27 - Teaching	28 - Extra
Program Totals	304,617,892.75	22,832,731.00	33,156,585.89	27,519,133.22	28,456,955.35	28,738,746.38	27,626,796.69	29,841,276.06	24,311,4
Cert. Salaries	29,804,709.30	3,006,828.22	3,073,302.48	3,054,362.85	2,142,266.87	4,006,980.17	1,902,253.49	3,763,765.09	3,532
2110 - Salaries of Regular Employee	4,269,433.11	211,099.11	202,501.28	998,004.06	38,684.79	497,033.45	86,792.29	309,650.02	659
2120 - Salaries of Temporary EEs & Subs	5,482,074.55	613,023.52	199,880.62	188,095.37	198,662.82	550,575.59	662,797.28	749,835.53	993
2130 - Non contracted Salaries	5,537,041.50	715,977.28	379,405.92	991,222.91	304,159.30	614,849.70	666,348.10	595,834.72	396
2140 - Sabbatical Leave	4,504,487.32	76,089.31	496,208.18	480,880.05	950,129.73	720,733.67	162,282.79	416,097.92	638
2150 - Supplemental Contracts	3,383,865.68	637,765.61	485,461.67	107,238.92	73,772.70	689,868.61	5,108.20	457,679.02	383
2160 - Other Salaries	4,952,623.05	752,873.20	837,041.48	288,021.54	342,062.11	933,010.15	182,021.13	402,186.24	461

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FY 2019-20 and Beyond

Reporting Expenditures in the EDS Platform for the F-196 *is Different*

Valid Program – Activity – Object – NCES Combinations										
	Prog	Actv	Obj	NCES	Prog Title	Activity Title	NCES Title	PP-AA-O	NCES Object	Input Field
sort									XXX= closed	
1	01	21	0	000	Basic Education	Supervision-Instruction	Debit Transfers		0000	
2	01	21	0		Basic Education	Supervision-Instruction	Debit Transfers	01-21-0		
3	01	21	1		Basic Education	Supervision-Instruction	Credit Transfers	01-21-1	XXX	XXX
4	01	21	2	110	Basic Education	Supervision-Instruction	Salaries of Regular Employee		2110	
5	01	21	2	120	Basic Education	Supervision-Instruction	Salaries of Temporary EEs & Subs		2120	
6	01	21	2	130	Basic Education	Supervision-Instruction	Non contracted Salaries		2130	
7	01	21	2	140	Basic Education	Supervision-Instruction	Sabbatical Leave		2140	
8	01	21	2	150	Basic Education	Supervision-Instruction	Supplemental Contracts		2150	
9	01	21	2	160	Basic Education	Supervision-Instruction	Other Salaries		2160	
10	01	21	2		Basic Education	Supervision-Instruction	Certificated Salaries	01-21-2		
11	01	21	3	110	Basic Education	Supervision-Instruction	Salaries of Regular Employee		3110	
12	01	21	3	120	Basic Education	Supervision-Instruction	Salaries of Temporary EEs & Subs		3120	
13	01	21	3	130	Basic Education	Supervision-Instruction	Extra Time		3130	
14	01	21	3	140	Basic Education	Supervision-Instruction	Sabbatical Leave		3140	
15	01	21	3	150	Basic Education	Supervision-Instruction	Supplemental Contracts		3150	
16	01	21	3	160	Basic Education	Supervision-Instruction	Other Salaries		3160	
17	01	21	3		Basic Education	Supervision-Instruction	Classified Salaries	01-21-3		



FY 2019-20 and Beyond

Reporting Expenditures in the EDS Platform for the F-196 *is Different*

Valid COA Lookup Tool

Lookup to see if Program - Activity - Object - NCES Combination is allowed					
Enter the segment information here:					
Program	Activity	Object	NCES	Program-Activity-Object-NCES	Combination is Allowed
01	27	2	110	01-27-2-110	Basic Education-Teaching-Certificated-Salaries of Regular Employee
2 digits	2 digits	1 digit	3 digits		
Lookup to see if Program - Activity - Object - NCES Combination is allowed					
Enter the segment information here:					
Program	Activity	Object	NCES	Program-Activity-Object-NCES	Combination is not allowed
97	27	2	110	97-27-2-110	#N/A
2 digits	2 digits	1 digit	3 digits		



FY 2019-20 and Beyond

The explanation of the object-NCES expenditure codes is found in chapter 6 starting on page 46 of the [2019-20 Accounting Manual for Public School Districts in the State of Washington.](#)



FY 2019-20 and Beyond

Supplemental Schedules in the F-196

Expenditures by Program

Expenditures by Activity

Expenditures by Object

Expenditures by NCES Object **New**

Expenditures by Location **New**

Certification Page-Electronic Signature **New**



FY 2019-20 and Beyond

NCES Objects of Expenditures (New)

For the Year Ended August 31, 2020

NCES	Certificated Salaries	\$\$	NCES	Supplies, Instructional Materials, Non-Capitalized	\$\$
2110	Salaries of Regular Certificated Employee		5610	General Supplies	
2120	Salaries of Temporary Certificated Employees and Substitutes		5626	Motor Vehicle Fuels	
2130	Salaries for Time Outside the Contracted Teaching Day not Paid by Contract		5630	Food (Program 98, and 89 only)	
2140	Salaries for Sabbatical Leave – Certificated		5640	Books and Periodicals	
2150	Supplemental Contracts – Certificated		5650	Supplies – Technology Related	
2160	Other Salaries – Certificated		NCES	Purchased Services	\$\$
2170	Other Salaries – NBCT		7310	Office and Administrative Services	
NCES	Classified Salaries	\$\$	7311	Election Fees	
3110	Salaries of Regular Classified Employee		7320	Professional Educational Services	



FY 2019-20 and Beyond

NCES Objects of Expenditures (New)

E.S.D. 121 National Center for Education Statistics Object Report - NCES Object Expenditure Summary RUN TIME: 9:12:18 AM
 COUNTY: 17 King For the Year Ended August 31, 2018

Certificated Salaries		Amount	Classified Salaries		Amount
2110	Salaries of Regular Employee	0.00	3110	Salaries of Regular Employee	0.00
2120	Salaries of Temporary EEs & Subs	0.00	3120	Salaries of Temporary EEs & Subs	0.00
2130	Non contracted Salaries	0.00	3130	Extra Time	0.00
2140	Sabbatical Leave	0.00	3140	Sabbatical Leave	0.00
2150	Supplemental Contracts	0.00	3150	Supplemental Contracts	0.00
2160	Other Salaries	0.00	3160	Other Salaries	0.00
2170	Other Salaries NBCT	0.00			
Employee Bene & P/R Taxes		Amount	Supplies, Non-Capital		Amount
4212	Group Insurance-Certificate	0.00	5610	General Supplies	0.00
4213	Group Insurance-Classified	0.00	5626	Motor Vehicle Fuel	0.00
4222	Federally Mandated Insurance-Certificate	0.00	5630	Food	0.00
4223	Federally Mandated Insurance-Classified	0.00	5640	Books and Periodicals	0.00
4232	Retirement Contribution - Certificated	0.00	5650	Supplies - Technology Related	0.00
4233	Retirement Contribution - Classified	0.00			
4242	On-Behalf Payments - Certificate	0.00			
4243	On-Behalf Payments - Classified	0.00			
4252	Tuition Reimbursement - Certificated	0.00			
4253	Tuition Reimbursement - Classified	0.00			
4262	Unemployment Compensation - Certificated	0.00			
4263	Unemployment Compensation - Classified	0.00			
4272	Worker's Compensation - Certificated	0.00			
4273	Worker's Compensation - Classified	0.00			
4282	Health Benefits - Certificated	0.00			
4283	Health Benefits - Classified	0.00			
4292	Other Employee Benefits - Certificated	0.00			
4293	Other Employee Benefits - Classified	0.00			



FY 2019-20 and Beyond

Expenditures by Location (New)

For the Year Ended August 31, 2020							
		For Each School District					
INSTRUCTIONAL LOCATIONS	Amount	Sub Fund	Program	Activity	Object	NCES	Location
ABC Elementary	\$\$\$	XX	XX	XX	X	XXX	2345
DEF Elementary	\$\$\$	XX	XX	XX	X	XXX	4627
MNO Middle School	\$\$\$	XX	XX	XX	X	XXX	3159
PQR High School	\$\$\$	XX	XX	XX	X	XXX	3890
TOTAL INSTRUCTIONAL LOCATIONS	\$\$\$\$						
TOTAL NON-INSTRUCTIONAL	\$\$\$	XX	XX	XX	X	XXX	1003
TOTAL DISTRICT EXPENDITURES	\$\$\$\$\$						



FY 2019-20 and Beyond

Expenditures by Location (New)

REPORT F196	Seattle School District #1 No. 001	RUN DATE: 4/22/2019
E.S.D. 121	District Expenditure Summary by Location	RUN TIME: 9:13:24 AM
COUNTY: 17 King	For the Year Ended August 31, 2018	
<u>Instructional Location</u>	<u>Amount</u>	
Van Asselt Elementary School	0.00	
B F Day Elementary School	0.00	
Chief Sealth International High School	0.00	
Whittier Elementary School	0.00	
Bridges Transition	0.00	
South Shore PK-8 School	0.00	
Lafayette Elementary School	0.00	
Hazel Wolf K-8	0.00	
Viewlands Elementary School	0.00	
Adams Elementary School	0.00	
Beacon Hill International School	0.00	
Northgate Elementary School	0.00	
Whitman Middle School	0.00	
Hamilton International Middle School	0.00	
Frantz Coe Elementary School	0.00	
Olympic View Elementary School	0.00	
Decatur Elementary School	0.00	
TOTAL INSTRUCTIONAL LOCATIONS	0.00	
TOTAL NON-INSTRUCTIONAL LOCATIONS	0.00	
TOTAL DISTRICT EXPENDITURES	0.00	

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FY 2019-20 and Beyond

- ❖ There will be substantial reporting changes coming in the future years.
 - ✓ Local Sub-Fund Reporting
 - ✓ NCES Expenditure Code Reporting
 - ✓ Revenue to Expenditure Reporting
 - ✓ Building (school) Level Reporting
 - ✓ ESSA reporting requirements
- ❖ Stay tuned-Look for bulletins, trainings etc. The changes are coming, don't be caught unprepared.



FY 2018-19 F-196 Updates

Questions and comments are always welcome and appreciated. Whenever possible, emailing your question is beneficial in assuring that OSPI understands the question and allows a “paper trail” for OSPI and the district if the question should arise again.

For questions pertaining to the 2018-19 F-196 process email Ralph Fortunato.

For questions relating to the new financial reporting model email mail-chartofaccounts@k12.wa.us



FY 2018-19 F-196 Updates

Thank You

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